

General Fund			
		FY 2010	FY2011
	Account / Description	Budget	Budget
REVENUES/OTHER SOURCES			
Taxes			
01-4002	Real Estate Taxes	1,994,637	1,856,465
01-4003	Public Utilities Taxes	30,000	30,000
01-4004	Additions & Abatements	-10,000	-10,000
01-4005	Penalties & Interest - Delin	25,000	25,000
01-4006	Discount Allowed on Taxes	-22,000	-22,000
01-4008	Refunds on Real Estate Taxes	-13,000	-10,660
01-4009	Homeowners Credit Property Tax	24,000	24,000
01-4010	Income Taxes	525,000	420,960
01-4012	Admission & Amusement Taxes	80	480
01-4011	Contributions - X-Crossing	150	0
Taxes TOTAL		2,553,867	2,314,245
Licenses & Permits			
02-4015	Alcoholic Beverages/Liquor License	2,700	2,700
02-4016	Amusements Licenses	0	0
02-4017	Traders Licenses	0	0
02-4020	Miscellaneous Licenses & Permits	0	0
Licenses & Permits TOTAL		2,700	2,700
Fines & Forfeitures			
05-4600	Code Enforcement - Public Works	900	900
05-4605	Civil Citations	500	500
05-4606	Confiscations	0	0
05-4607	Parking Fines	7,000	7,000
05-4610	Restitution	0	0
Fines & Forfeitures TOTAL		8,400	8,400
Intergovernmental - State			
03-4070	Highway Users Revenue	264,427	11,585
03-4047	Tax Equity - Frederick County	429,312	491,888
Intergovernmental- State TOTAL		693,739	503,473
Franchise Fees			
02-4018	Professional & Occupational License	8,000	8,000
02-4019	Cable Television Franchise Fees	37,000	44,986
Franchise Fees TOTAL		45,000	52,986
User Fees			
04-4340	Zoning Fees	3,000	3,000
04-4341	Payments for Review Fees - C	0	0
04-4342	Development Review Fee	25,000	25,000
04-4403	NSF Check Fee	1,500	1,500
04-4410	Finger Printing & Police Rep	1,000	1,000
04-4420	Parking Meter Collections	11,000	11,000
04-4421	Parking Permits	14,000	14,000
04-4437	Recycling / Bulk Trash	100	825

04-4450	Pool Admissions	18,000	20,000
04-4451	Pool Concessions	500	4,000
04-4452	Pool Lessons	2,500	2,500
04-4453	Pool Miscellaneous	0	0
04-4454	Pool Passes	6,500	5,200
04-4455	Pool Rental	5,000	5,000
04-4460	Skateboard Park Admissions	200	200
04-4461	Skateboard Park Concessions	100	300
04-4470	Campsite Camping Fees	65,000	65,000
04-4471	Campsite Concessions	0	1,000
04-4480	City Park Building Rental	7,000	8,000
04-4507	River Race Fees	450	450
User Fees TOTAL		160,900	168,025
Grants & Other Sources			
03-4041	MSP Grant Aid	50,000	33,860
03-4048	County Financial Corp. Grant	1,100	1,100
03-4050	Tripp Grant	16,504	11,000
03-4060	Federal & State grants	0	1,000
07-5000	Proceeds from bonds,notes,lo	0	350,000
Grants & Other Sources TOTAL		75,104	396,960
Utility Revenues			
04-4436	Tipping Fees	175,000	161,000
04-4431	Interest	1,500	1,500
Utility Revenues TOTAL		176,500	162,500
Miscellaneous Revenue			
01-4007	Administrative Fees	0	0
04-4345	Reimbursements from Develope	0	0
04-4500	Bike Rodeo Revenue	0	0
04-4501	Boater Safety Course	200	200
04-4502	Hunter Safety Course	150	150
04-4503	Recreation Miscellaneous Rev	0	0
04-4504	Potomac River Awareness Day	150	150
04-4505	Railroad Days Festival Revenue	16,000	11,000
	Allegheny Sponsorship - RR Days		2,500
04-4506	Veterans Day Parade Revenue	1,000	1,000
	Allegheny Sponsorship - Veteran's Day		1,000
06-4620	Interest - Investment	5,000	5,000
06-4621	Interest - Bank	0	0
06-4622	Interest - Escrows	0	0
06-4630	Rental Income	75,300	75,300
06-4631	Concessions - Miscellaneous	0	0
06-4632	Coke Machine	200	200
06-4690	Cash Over/Under	0	0
06-4691	Miscellaneous Revenue	0	0
06-4692	Employee Paid Health Insurance	42,607	50,505
06-4693	Refund for Overpayment of Un	0	0
06-4694	Discounts for Accounts Payab	8	8
06-4695	EDC Revenues	2,400	2,400
06-4696	MainStreet Project Revenue	0	0

06-4697	Refunds & Rebates	0	0
06-4698	Refund for Overpayment of Un	0	0
06-4699	Reimbursements	7,000	7,000
06-4701	State Retirement Credit	50,209	52,719
06-4702	Refund - Utility Bills	0	0
Miscellaneous Revenue TOTAL		200,224	209,132
TOTAL REVENUES/OTHER SOURCES		3,916,434	3,818,422

EXPENDITURES			
Dept 501	Mayor & Council		
Personnel Costs			
10-6000	Salaries	31,200	31,200
10-6020	Social Security	1,934	1,934
10-6021	Medicare	452	452
Personnel Costs TOTAL		33,586	33,587
Capital Outlays			
10-6140	Energy Conservation	15,000	0
Capital Outlays TOTAL		15,000	0
Operations			
10-6109	Dues & Subscriptions	7,000	6,500
10-6114	Insurance - LGIT Liab/Auto I	4,521	3,752
10-6120	Office Supplies	300	300
10-6121	Operating Expense	9,500	7,000
10-6125	Postage	1,200	50
10-6132	Training & Seminars	8,000	7,000
10-6139	Workers Comp - IWIF	641	641
10-6530	Employee Awards	500	500
10-6602	Christmas Lights Contest	300	300
Operations	TOTAL	31,962	26,043
Mayor & Council		80,548	59,630
Dept 503	Elections		
Operations			
10-6100	Advertising & Printing	0	50
10-6121	Operating Expense	0	1,300
10-6535	Election Judges	0	250
Elections		0	1,600
Dept 504	Financial Adminisration		
Personnel Costs			
10-6000	Salaries	271,437	269,069
10-6001	Salaries Overtime - Regular	5,000	2,500
10-6020	Social Security	17,139	16,837
10-6021	Medicare	4,008	3,938
10-6022	Health, Dental, Vision Ins Premium	50,914	46,835
10-6025	Pension Expense	20,575	29,140
10-6026	Life Insurance		468
10-6027	Health Insurance Deductible		10,080
Personnel Costs TOTAL		369,073	378,867
Capital Outlays			
10-8001	Project Outlay	10,000	2,000
Capital Outlays TOTAL		10,000	2,000
Operations			

10-6100	Advertising & Printing	500	500
10-6103	Bank Service Fees	5,809	6,500
10-6104	Consultant Fees	3,500	3,700
10-6105	Payroll Service	5,800	5,259
10-6106	Maintenance Fees	2,000	12,000
10-6109	Dues & Subscriptions	1,000	1,000
10-6114	Insurance - LGIT Liab/Auto I	14,919	18,000
10-6116	Maintenance - Equipment	4,500	4,500
10-6117	Maintenance - Vehicle	1,000	1,000
10-6118	Maintenance - Building	1,900	2,000
10-6120	Office Supplies	6,500	6,500
10-6121	Operating Expense	21,875	10,000
10-6125	Postage	2,200	1,700
10-6126	Postage Meter Rent	2,100	2,100
10-6129	Safety Program	300	300
10-6130	Telephones	8,000	8,000
10-6132	Training & Seminars	2,200	1,200
10-6134	Tuition Reimbursement	0	0
10-6135	Uniforms	0	400
10-6136	Utilities	13,000	11,000
10-6137	Vehicle Fuel	1,300	1,000
10-6138	Web Hosting	0	0
10-6139	Workers Comp - IWIF	641	350
10-6400	Code Codification	0	500
10-6141	Property Tax Billing Fees (Treasurer)		2,340
10-6500	Audits & Bookkeeping	30,000	30,000
Operations	TOTAL	129,044	129,849
Financial Adminisration		508,117	510,716
Dept 505	Legal		
10-6519	Legal Expense	40,000	80,000
Legal		40,000	80,000
Dept 507	Planning & Zoning		
Personnel Costs			
10-6000	Salaries	84,963	82,168
10-6001	Salaries Overtime - Regular	3,200	3,200
10-6020	Social Security	5,466	5,293
10-6021	Medicare	1,278	1,238
10-6022	Health, Dental, Vision Ins Premium	16,216	15,222
10-6025	Pension Expense	6,440	8,899
10-6026	Life Insurance		126
10-6027	Health Insurance Deductible		3,360
Personnel Costs TOTAL		117,563	119,505
Capital Outlays			
10-8001	Project Outlay	5,000	3,000
Capital Out	lays TOTAL	5,000	3,000
Operations			
10-6100	Advertising & Printing	2,000	1,500
10-6104	Consultant Fees	15,000	7,500

10-6109	Dues & Subscriptions	1,027	1,027
10-6114	Insurance - LGIT Liab/Auto I	2,004	1,775
10-6120	Office Supplies	2,100	1,800
10-6121	Operating Expense	1,200	1,000
10-6125	Postage	1,750	1,200
10-6129	Safety Program	80	80
10-6132	Training & Seminars	1,500	1,000
10-6139	Workers Comp - IWIF	641	328
10-6520	Board of Appeals Honoraria	225	225
Operations	TOTAL	27,527	17,435
Planning & Zoning		150,090	139,940
Dept 520	Police Department		
Personnel Costs			
11-6000	Salaries	520,643	513,528
11-6001	Salaries Overtime - Regular	6,000	5,000
11-6002	Salaries Overtime - Court	8,000	6,000
11-6003	Salaries Overtime - Police Grant	4,500	4,500
11-6004	Salaries Overtime - Event	0	0
11-6020	Social Security	33,427	32,800
11-6021	Medicare	7,818	7,671
11-6022	Health, Dental, Vision Ins Premium	91,477	90,812
11-6025	Pension Expense	39,465	55,615
10-6026	Life Insurance		1,035
10-6027	Health Insurance Deductible		16,800
Personnel Costs TOTAL		711,330	733,761
Capital Outlays			
11-8001	Project Outlay	35,692	25,476
Capital Outlays TOTAL		35,692	25,476
Operations			
11-6100	Advertising & Printing	1,200	1,200
11-6103	ITT Fees (Fred County)		26,946
11-6109	Dues & Subscriptions	900	650
11-6114	Insurance - LGIT Liab/Auto I	21,701	20,932
11-6116	Maintenance - Equipment	1,000	800
11-6117	Maintenance - Vehicle	8,000	8,000
11-6118	Maintenance - Building	250	250
11-6120	Office Supplies	2,000	2,500
11-6121	Operating Expense	750	500
11-6122	Pagers/Mobile Telephones	9,200	8,000
11-6123	Parts & Supplies	0	0
11-6124	Physical Examinations	650	850
11-6125	Postage	150	150
11-6127	Radio Maintenance	0	0
11-6129	Safety Program	700	700
11-6130	Telephones	3,600	5,200
11-6132	Training & Seminars	800	500
11-6135	Uniforms	1,200	1,200
11-6136	Utilities	6,600	6,000
11-6137	Vehicle Fuel	23,000	22,000

11-6139	Workers Comp - IWIF	16,026	11,790
11-6540	Investigations	500	500
11-6544	Safety Equipment & Firearms	3,000	3,000
Operations	TOTAL	101,227	121,669
Police Department		848,249	880,906
Dept 521	Fire & Rescue Service		
Operations			
11-6570	Ambulance Company Contributi	10,000	10,000
11-6571	Fire Company Contribution	10,000	10,000
Fire & Rescue Service		20,000	20,000
Dept 530	Transportation Services		
Personnel Costs			
12-6000	Salaries	415,111	406,972
12-6001	Salaries Overtime - Regular	6,880	6,880
12-6004	Salaries Overtime - Event	0	250
12-6005	Salaries Overtime - Snow Rem	4,095	4,095
12-6020	Social Security	26,417	25,928
12-6021	Medicare	6,178	6,064
11-6022	Health, Dental, Vision Ins Premium	98,695	90,280
11-6025	Pension Expense	31,465	44,075
10-6026	Life Insurance		905
10-6027	Health Insurance Deductible		16,920
Personnel Costs TOTAL		588,841	602,369
Capital Outlays			
12-8001	Project Outlay	73,500	21,000
Capital Outlays TOTAL		73,500	21,000
Operations			
12-6100	Advertising & Printing	900	350
12-6102	Cleaning Supplies	2,800	1,000
12-6104	Public Works Consultant Fees	7,500	3,000
12-6109	Dues & Subscriptions	300	100
12-6114	Insurance - LGIT Liab/Auto I	22,210	21,887
12-6116	Maintenance - Equipment	10,000	10,000
12-6117	Maintenance - Vehicle	12,500	9,000
12-6118	Maintenance - Building	2,000	1,500
12-6120	Office Supplies	1,000	1,000
12-6121	Operating Expense	500	500
12-6122	Pagers/Mobile Telephones	5,000	5,500
12-6123	Parts & Supplies	3,500	2,500
12-6124	Physical Examinations	1,000	1,000
12-6125	Postage	150	100
12-6128	Railroad Station Maintenance	500	500
12-6129	Safety Program	4,500	3,000
12-6130	Telephones	1,700	1,700
12-6131	Tools	5,000	4,000
12-6132	Training & Seminars	3,000	3,000
12-6135	Uniforms	14,500	14,500
12-6136	Utilities	8,300	9,500

12-6137	Vehicle Fuel	25,000	25,000
12-6139	Workers Comp - IWIF	16,026	11,790
12-6602	Christmas Lights	2,000	500
12-6603	Cleaning Service - Contracte	22,200	22,200
12-6604	Mowing Service - Contracted	44,000	46,000
12-6605	Street Sweeping - Contracted	3,800	3,800
12-6606	Parking Meter Maintenance	500	500
12-6607	Road Salt & Cinders	15,000	15,000
12-6608	Snow Removal	3,000	3,000
12-6609	Street Lights	100,000	80,000
12-6610	Street Signs	16,000	10,000
12-6611	Tree Removal	5,000	10,000
12-6612	Weed Control	2,500	3,000
Operations	TOTAL	361,886	324,427
Transportation Services		1,024,227	947,796
Dept 531	Waste Collection & Disposal		
Operations			
12-6700	Trash Hauling - Contracted	168,000	165,000
12-6701	Recycling	16,000	15,000
12-6702	Tipping Charges	150,000	145,000
Waste Collection & Disposal		334,000	325,000
Dept 540	Parks		
Operations			
18-6121	Operating Expense	500	500
18-6123	Parts & Supplies	3,000	1,000
18-6130	Telephones	1,100	1,100
18-6136	Utilities	20,000	17,000
18-6580	Park Renewal	8,000	1,000
18-6581	Electric-Square Corner Park	0	0
Parks		32,600	20,600
Dept 541	Recreation		
Personnel Costs			
18-6000	Salaries	30,903	12,929
18-6001	Salaries Overtime - Regular	6,125	4,000
18-6020	Social Security	2,296	1,050
18-6021	Medicare	537	245
11-6022	Health, Dental, Vision Ins Premium	14,160	9,375
11-6025	Pension Expense	2,342	1,400
10-6026	Life Insurance		90
10-6027	Health Insurance Deductible		2,400
Personnel Costs TOTAL		56,363	31,490
Capital Outlays			
18-8001	Project Outlay	500	500
Capital Outlays		500	500
Operations			
18-6100	Advertising & Printing	1,000	600
18-6109	Dues & Subscriptions	75	75

18-6114	Insurance - LGIT Liab/Auto I	1,194	1,065
18-6120	Office Supplies	450	300
18-6121	Operating Expense	1,000	500
18-6125	Postage	250	900
18-6129	Safety Program	100	100
18-6132	Training & Seminars	500	500
18-6139	Workers Comp - IWIF	3,205	2,892
18-7200	Bike Rodeo	400	400
18-7201	July 4th Events	6,000	6,000
18-7202	Karaoke - Kids	0	0
18-7203	Miscellaneous Event Expenses	4,000	4,000
18-7204	Potomac River Awareness Day	400	400
18-7205	Publicity for Events	0	0
18-7206	Railroad Days Festival	12,000	27,000
18-7207	River Race	1,200	1,000
18-7208	Veterans Day Parade	15,000	8,000
18-7209	Volunteers - Events	500	500
	TRIPP Grant		11,000
Operations	TOTAL	47,274	65,232
Recreation		104,137	97,222
Dept 543	Swimming Pool		
	Personnel Costs		
18-6000	Salaries	52,000	52,000
18-6020	Social Security	3,224	3,224
18-6021	Medicare	754	754
18-6050	Accrued Leave	0	0
	Personnel Costs TOTAL	55,978	55,978
Operations			
18-6109	Dues & Subscriptions	0	100
18-6114	Insurance - LGIT Liab/Auto I	16,413	14,791
18-6120	Office Supplies	0	0
18-6121	Operating Expense	500	500
18-6123	Parts & Supplies	8,500	4,000
18-6129	Safety Program	100	100
18-6130	Telephones	25	25
18-6136	Utilities	5,600	4,000
18-6138	Water Utility Expense	0	0
18-6139	Workers Comp - IWIF	3,205	2,892
18-6141	Concessions - Pool	0	3,500
18-7100	Pool Lessons & Parties	0	0
18-7101	Pool - Maintenance/Whitewash	0	0
Operations	TOTAL	34,343	29,908
Swimming Pool		90,321	85,886
Dept 544	Skateboard Park		
	Personnel Costs		
18-6000	Salaries	6,000	0
18-6020	Social Security	372	0
18-6021	Medicare	87	0
	Personnel Costs TOTAL	6,459	0

Capital Outlays TOTAL		0	0
Operations			
18-6114	Insurance - LGIT Liab/Auto I	3,495	4,072
18-6121	Operating Expense	1,500	500
18-6123	Parts & Supplies	1,500	500
18-6136	Utilities	800	1,600
18-6139	Workers Comp - IWIF	3,205	0
18-6141	Concessions - Skatepark	0	0
Operations	TOTAL	10,500	6,672
Skateboard Park		16,959	6,672
Dept 545	Campground		
Personnel Costs			
18-6020	Social Security	1,079	1,079
18-6021	Medicare	252	252
18-7000	Campsite Caretaker	17,400	17,400
Personnel Costs TOTAL		18,731	18,731
Operations			
18-6100	Advertising & Printing	300	300
18-6114	Insurance - LGIT Liab/Auto I	2,849	3,536
18-6120	Office Supplies	1,000	1,000
18-6121	Operating Expense	3,000	1,500
18-6123	Parts & Supplies	2,000	2,000
18-6125	Postage	50	50
18-6129	Safety Program	50	50
18-6130	Telephones	2,100	2,100
18-6136	Utilities	19,800	16,000
18-6137	Vehicle Fuel	0	100
18-6138	Water Utility Expense	0	0
18-6139	Workers Comp - IWIF	3,205	3,205
18-6141	Concessions - Campground	0	0
18-7210	Entertainment	1,500	0
Operations	TOTAL	35,854	29,841
Campground		54,585	48,572
Dept 560	Economic Development		
22-7901	Economic Development Commiss	5,000	3,400
Economic Dev		5,000	3,400
Dept 570	Debt Service		
Debt Service			
24-9000	Debt Service	0	
24-9001	Debt Service-City Hall	0	
24-9002	Debt Service-Police	17,084	8,904
24-9003	Debt Service-Public Works	26,436	15,059
24-9004	Debt Service-Infrastructure	16,603	32,180
Debt Service		60,123	56,143
Dept 575	Insurance & Pension		

Personnel Costs			
30-6022	Health & Life Insurance	0	0
30-6025	Pension Expense	0	0
Personnel Costs TOTAL		0	0
Operations			
30-6150	Unemployment Insurance	0	0
30-6999	Insurance-Terminated Employee	0	0
Operations TOTAL		0	0
Insurance & Pension		0	0
Dept 580	Contributions		
Operations			
30-6137	Senior Center Vehicle Fuel	1,200	1,000
30-7800	After School Program	3,500	3,500
30-7801	CASS Utilities & Maintenance	3,000	2,500
30-7802	Civic Contributions	1,000	0
30-7803	Community Youth Programs	2,000	0
30-7804	Senior Center	3,500	3,500
30-7807	Railroad Museum	0	750
30-7809	Food Bank	2,000	2,000
30-7810	Beacon	1,000	1,000
Contribution		19,700	14,250
Transfers Out			
30-9503	Transfer to Capital Projects	527,776	474,000
30-9504	Transfer to Community Development	0	0
Transfers Out TOTAL		527,776	474,000

Capital Project Fund (30)		
Transfers from General Fund		
Loan - refinance		350,000
30-5101 Blacktop Improvements	185,000	100,000
30-5101 Curb Improvements (Handicap)	7,000	7,000
30-5101 Sidewalk Improvements (Handicap)	7,000	7,000
30-5101 Storm Water Management	15,000	10,000
Westend Park	30,213	
Total General Fund Transfers In		474,000
Grants		
SHSP MEMA (Cameras) - no match		
Campground Boat Ramp		99,000
Westend Park - POS	90,640	
Total Grants		
Impact Fees Revenue		8,170
TOTAL REVENUES		581,170
EXPENDITURES		
12-8211 Blacktop Improvements	185,000	100,000
Gum Springs Culvert		280,000
Delaware Ave - Blacktop portion		70,000
12-8201 Curb Improvements	7,000	7,000
12-8205 Sidewalk Improvements	7,000	7,000
12-8210 Storm Water Management	15,000	10,000
Westend Park	120,853	
Park Safety	54,000	
Campground Boat Ramp		99,000
Impact Fees - Parks & Rec		5,105
Impact Fees - Police		1,530
Impact Fees - Municipal Government		1,535
TOTAL EXPENDITURES	388,853	581,170
CP FUND REVENUES OVER EXPENDITURES		0
Community Development Fund (40)		
REVENUES		
Grants		
20-4180 CDBG grant funds (\$42,524)	17,500	17,500
Total Grant Revenues	17,500	17,500
EXPENDITURES		
22-7905 Brunswick Mainstreet	17,500	17,500
TOTAL EXPENDITURES	17,500	17,500
TOTAL EXPENDITURES	4,042,350	3,757,075
	Minus grants, loans	3,880,210
		162,140
TOTAL REVENUES	4,322,787	3,818,422

	Minus grants, loans	4,160,647	3,343,752
		162,140	474,670
Revenues over (under) Expenditures		280,438	61,347